AF/3627

PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant:	David Regan	
Serial No.:	09/558,920	
Filing Date:	April 26, 2000	**Group Art Unit:** 3627
Title:	VERIFICATION AND PRINTING OF A TAX RETURN IN A NETWORK-BASED TAX ARCHITECTURE	**Examiner:** Andrew J. Fischer
Docket No:	60021-357601 (AND1P576)	

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Ann Pommier

Ann Pommier

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE BEFORE THE BOARD OF PATENT APPEALS AND INTERFERENCES

APPELLANT'S APPEAL BRIEF

Dear Sir:

In response to the Office communications dated August 4, 2004, and October 14, 2004, Appellants appeal the rejections of Examiner Andrew J. Fischer.

(1) REAL PARTY IN INTEREST

The present application has been assigned to Accenture LLP, an Illinois corporation.

(2) RELATED APPEALS AND INTERFERENCES

There are no appeals or interferences related to the present case.

(3) STATUS OF CLAIMS

Claims 19-36 and 46-75 are pending, and claims 19-36 are herein appealed. Claims 19-27 have been variously rejected under 35 U.S.C. § 102 as follows:

a) 35 U.S.C. § 102(b) as being anticipated by Quicken on the "Turbotax for the Web";
b) 35 U.S.C. § 102(b) based on the public use or sale of "Turbotax for the Web"; and
c) 35 U.S.C. § 102(e) as being anticipated by Donlavage et al. (U.S. 2001/0034655 A1)

Claims 28-36 have been rejected under 35 U.S.C. § 103(a) as being unpatentable over "Turbotax for the Web or Donlavage."

(4) STATUS OF AMENDMENTS

No claim amendments were filed subsequent to the final rejection.

(5) SUMMARY OF INVENTION

The present invention generally provides for a method and computer program for facilitating tax form submittal verification, which "shortens the time from filing to receipt of a refund..." Specification, p. 2. Other goals of the present invention include increased security, openness, speed, adaptability, and scalability. *See* Specification, pp. 9-10.

More specifically, Appellant's claims 19 and 28 recite (a) maintaining an electronically stored profile for a user in a customer database, wherein the profile identifies a tax form the user is expected to file, and wherein the customer database is in communication with a taxpayer server via a network (*see* Specification, page 34, line 1—page 36, line 4; page 53, line 5—page 59, line 4); (b) prompting the user, on a client computer, for additional tax-related data, wherein the additional tax-related data is not included in the profile, and wherein the additional tax-related data is required for completing the tax form the user is expected to file (*Id.* at page 34, line 1—page 36, line 4; page 53, line 5—page 59, line 4; pages 41-43; Figs. 18A, 19, 22, 23); (c) receiving on the taxpayer server the additional tax-related data from the user (*Id.* at page 34, line 1—page 36, line 4; page 53, line 5—page 59, line 4; pages 41-43; Figs. 18A, 19, 22, 23); (d) electronically completing a tax form, wherein completing the tax form includes automatically filling out the tax form based on the profile and the additional tax-related data (*Id.* at page 34, line 1—page 36, line 4; page 53, line 5—page 59, line 4; pages 41-43; Figs. 18A, 19, 22, 23); (e)

filing the tax form with a government entity, wherein the tax form is electronically transmitted from the taxpayer server to the government entity across the network (*Id.* at page 50, lines 1-4; Fig. 15); (f) electronically storing a record of the tax form in a government database of the government entity, wherein the record represents an indication that the tax form has been submitted (*Id.* at page 50, lines 4-5; Fig. 15); (g) receiving from the user a request for the record of the tax form utilizing the network, wherein the request is transmitted across the network from the client computer to the government entity (*Id.* at page 50, lines 5-6; Fig. 15); (h) authenticating an identity of the user utilizing the network, wherein the identity is authenticated by requesting a password and a digital certificate from the user and validating the password and the digital certificates as belonging to the user (*Id.* at page 36, line 2—page 38, line 4; page 50, lines 6-7; Figs. 11 and 15); and (i) sending the record of the tax form to the user across the network to the client computer upon the successful authentication of the identity of the user (*Id.* at page 50, lines 7-9; Fig. 15).

Claims 20 and 29 recite the same method and computer program, further comprising receiving a tax payment of the user by the government entity utilizing the network (*Id.* at page 11; pages 157-58; Figs. 1, 4, and 34).

Claims 21 and 30 recite the same method and computer program, further comprising storing a record of the tax payment in the database of the government entity, wherein the record represents an indication that the payment has been submitted (*Id.* at page 50, lines 4-5; Fig. 15).

Claims 22 and 31 recite the same method and computer program, further comprising receiving from the user a request for the record of the tax payment utilizing the network (*Id.* at page 50, lines 5-6; Fig. 15).

Claims 23 and 32 recite the same method and computer program, further comprising sending the record of the tax payment to the user utilizing the network upon the successful authentication of the identity of the user (*Id.* at page 50, lines 7-9; Fig. 15).

Claims 24 and 33 recite the same method and computer program where sending a tax form of a user to a government entity utilizing a network includes the Internet (*Id.* at page 36, line 23; originally filed claim 2).

Claims 25 and 34 recite the same method and computer program, further comprising the step of formatting the record for being printed by the user (*Id.* at page 50, lines 11-12).

Claims 26 and 35 recite the same method and computer program, further comprising the step of sending a notification relating to the record to a mail server of the user utilizing the network (*Id.* at page 50, lines 12-13).

Claims 27 and 36 recite the same method and computer program where authenticating an identity of the user includes storing the digital certificate on a computer of the user (*Id.* at page 50, lines 14-15).

(6) ISSUES

1) The Examiner rejected claims 19-27 under 35 U.S.C. § 102(b) as being anticipated by Quicken on the "Turbotax for the Web." In making this rejection, has the Examiner established anticipation of the claimed invention?

2) The Examiner rejected claims 19-27 under 35 U.S.C. § 102(b) based on the public use or sale of "Turbotax for the Web." In making this rejection, has the Examiner established anticipation of the claimed invention?

3) The Examiner rejected claims 19-27 under 35 U.S.C. § 102(e) as being anticipated by Donlavage et al. (U.S. 2001/0034655 A1). In making this rejection, has the Examiner established anticipation of the claimed invention?

4) The Examiner rejected claims 28-36 under 35 U.S.C. § 103(a) as being unpatentable over "Turbotax for the Web or Donlavage." In making this rejection, has the Examiner made a *prima facie* case of obviousness?

(7) GROUPING OF CLAIMS

Appellant requests that the claims be grouped together for each contested ground of rejection in accordance with 37 CFR § 1.192(c)(7), namely (1) rejections under 35 U.S.C. § 102(b) as being anticipated by Quicken on the "Turbotax for the Web"; (2) rejections under 35 U.S.C. § 102(b) based on the public use or sale of "Turbotax for the Web"; (3) rejections under 35 U.S.C. § 102(e) as being anticipated by Donlavage et al.; and (4) rejections under 35 U.S.C. § 103(a).

Appellant further requests that claims 20 and 29 be grouped apart from claims 19, 21-28, and 30-36 because the former are separately patentable. Specifically, even assuming *arguendo* that the latter are deemed anticipated or obvious in light of the prior art, the former include

additional limitations that clearly differentiate themselves from the art of record as discussed in more detail herein. Additionally, claims 20 and 29 recite an additional step to those steps already recited in claims 19 and 28, and, as discussed herein, the art of record does not speak to these steps equally.

Therefore, the claims on appeal do not stand or fall together, and Appellant proposes groupings for the claims on appeal as follows:

1) Claims 19 and 21-27 are grouped together with respect to the rejections under 35 U.S.C. § 102(b) as being anticipated by Quicken on the "Turbotax for the Web."

2) Claim 20 is grouped alone with respect to the rejections under 35 U.S.C. § 102(b) as being anticipated by Quicken on the "Turbotax for the Web."

3) Claims 19 and 21-27 are grouped together with respect to the rejections under 35 U.S.C. § 102(b) based on the public use or sale of "Turbotax for the Web."

4) Claim 20 is grouped alone with respect to the rejections under 35 U.S.C. § 102(b) based on the public use or sale of "Turbotax for the Web."

5) Claims 19 and 21-27 are grouped together with respect to the rejections under 35 U.S.C. § 102(e) as being anticipated by Donlavage et al. (U.S. 2001/0034655 A1).

6) Claim 20 is grouped alone with respect to the rejections under 35 U.S.C. § 102(e) as being anticipated by Donlavage et al. (U.S. 2001/0034655 A1).

7) Claims 28 and 30-36 are grouped together with respect to the rejections under 35 U.S.C. § 103(a).

8) Claim 29 is grouped alone with respect to the rejections under 35 U.S.C. § 103(a).

(8) ARGUMENT

A. *Background*

Appellants filed the original application on April 26, 2000. The first substantive Office Action addressing the merits of patentability was sent on May 21, 2002 (*see* Paper 4), at which time Examiner Fischer rejected pending claims 1-18 based on a combination of 35 U.S.C. §§ 101, 112, second paragraph, 102, and 103. Both the 35 U.S.C. §§ 102 and 103 rejections were based on "User's Guide for TurboTax" and "TurboTax Deluxe."

Appellants responded to the Office Action on September 23, 2002, canceling claims 1-18 and adding claims 19-45. Appellants further set out detailed arguments directed towards the 35 U.S.C. §§ 101 and 112 rejections, as well as arguments directed towards the differences between the claimed invention and the cited references.

On December 4, 2002, Examiner Fischer issued a restriction requirement (*see* Paper 8), alleging that claims 19-36 and 37-45 are drawn to distinct inventions. On May 30, 2003, Appellants responded, electing claims 19-36 with traverse. Appellants also added new claims, 46-75.

On July 11, 2003, Examiner Fischer issued a final Office Action (*see* Paper 10), which removed the 35 U.S.C. § 102 rejection and withdrew claims 46-75 as allegedly being directed toward a non-elected invention. Examiner also maintained the 35 U.S.C. §§ 101, 112, and 103(a) rejections.

Appellants filed a Request for Continued Examination under 37 CFR § 1.114 on December 10, 2003. In the accompanying Amendment, Appellants amended claims 19-21, 24, 28-30, and 36, and asserted new arguments in response to the 35 U.S.C. §§ 101, 112, and 103 rejections.

On February 17, 2004, Examiner Fischer issued a non-final Office Action (*see* Paper 16), which removed the 35 U.S.C. §§ 101 and 112 rejections. Examiner also issued new 35 U.S.C. §§ 102 and 103 rejections towards claims 19-27 and 28-36 respectively, which are appealed herein. Appellants responded on May 17, 2004, arguing that the cited references failed to teach or suggest all of the claim limitations.

On August 4, 2004, Examiner Fischer issued a final Office Action, which maintained the 35 U.S.C. §§ 102 and 103 rejections. In response, Appellants filed an Amendment and Response to Office Action on October 4, 2004, which included new arguments that further demonstrated that (1) the cited references failed to teach or suggest all of the claim limitations, and (2) the final rejection failed to specifically address all of the claim limitations and the arguments set forth in the previous Amendment.

On October 14, 2004, Examiner Fischer issued an Advisory Action that merely stated the Amendment of October 4, 2004, did not place the application in condition for allowance because "The final rejections remain." Appellants filed a Notice of Appeal, which was received by the Office on November 23, 2004. Each of the Examiner's rejections will be addressed below.

B. *Rejection of Claims 19-27 Under 35 U.S.C. § 102*

Claims 19-27 have been variously rejected under 35 U.S.C. § 102 as follows:

a) 35 U.S.C. § 102(b) as being anticipated by Quicken on the "Turbotax for the Web";
b) 35 U.S.C. § 102(b) based on the public use or sale of "Turbotax for the Web"; and
c) 35 U.S.C. § 102(e) as being anticipated by Donlavage et al. (U.S. 2001/0034655 A1)

Because each and every element of every claim is not taught by the "Turbotax for the Web" reference, the *Donlavage* reference, nor the other art of record, Appellants respectfully assert that the § 102 rejections are unsupported by the art and request that they be reversed.

(1) *§ 102(b) Based on Anticipation by "Turbotax for the Web"*

Claims 19-27 are rejected under 35 U.S.C. § 102(b) as being anticipated by Quicken on the "Turbotax for the Web." The final Office Action, dated August 4, 2004, asserts, "'Turbotax for the Web' inherently disclosed the claimed features including storing user profiles (the user's data is stored remotely), the passwords, and other features." Page 3.

At least because not every element of every claim is taught by the *Turbotax for the Web* reference, Appellant respectfully requests that the § 102 rejections be reversed. Specifically, *Turbotax for the Web* fails to disclose at least (a) receiving a record of a tax form across a network in response to a user request for the record, (b) maintaining a user profile on a customer database that identifies a tax form the user is expected to file, and (c) receiving a tax payment of the user by the government entity utilizing the network.

(a) The Reference Fails to Disclose Receiving a Record of a Tax Form Across a Network in Response to a Request From the User

The present claimed invention recites, "receiving from the user a request for the record of the tax form utilizing the network" and "sending the record of the tax form to the user across the network to the client computer," where "the record represents an indication that the tax form has been submitted." Specifically, this verification process of the present claimed invention includes requesting and receiving across a network a record of a tax form, where the record is distinct

from the actually filed tax form. *Turbotax for the Web*, as described in *Intuit Press Release, TurboTax for the Web*, fails to teach this limitation.

The *Intuit Press Release, TurboTax for the Web* reference is exceedingly general and offers few details about the product it discusses, namely Quicken TurboTax for the Web[SM]. *Intuit Press Release, TurboTax for the Web* does not disclose or even mention requesting and receiving across a network a record of a tax form, where the record is distinct from the actually filed tax form.

The *Intuit Press Release, TurboTax for the Web* reference indicates that Quicken TurboTax for the Web[SM] "includes the same features...as the...TurboTax desktop software program..." However, the TurboTax desktop software program also fails to teach these limitations. Specifically, the previously cited TurboTax desktop software transmits a tax return over the Internet to Intuit's Electronic Filing Center, where the tax return is then transferred to the IRS. However, there is no description in the art of record (*see*, e.g., "User's Guide for TurboTax and TurboTax Deluxe") stating that the TurboTax desktop software performs the claimed verification process—which includes requesting from a government entity a record of a tax form across a network and receiving on a client computer the record of a tax form across the network, where the record is distinct from the actually filed tax form. Although "User's Guide for TurboTax and TurboTax Deluxe" describes an "IRS electronic acknowledgement" of filing a tax return, *see* p. 39, the reference does not describe receiving the record of a tax form on a client computer across the network in response to a user request for the record of the tax form as claimed.

For at least these reasons, the cited reference fails to disclose every element of claims 19-27—let alone show "the identical invention...in as complete detail as is contained in the...claim" as required by MPEP § 2131—and Appellants respectfully request that the § 102 rejection be reversed.

In response to the above arguments, the final rejection first countered:

> Based upon the entire record, the Examiner finds that one of ordinary skill in this art would recognize that when the tax information is sent by the user either by direct typing or other means (*e.g.* computer file), the receiving end must receive a record of a tax form across a network in response to a user input request for the record. It is the user who requests to send the information. If

> the user does not desire to send the tax information, it will not be sent.

Office Action, dated August 4, 2004, p. 4. Appellant respectfully disagrees with this assessment, as it clearly fails to recognize two distinctly claimed steps: (1) filing the tax form with the government entity, and (2) verifying that filing by requesting the record of the tax form from the government entity and then sending the record to the user. The above characterization of the claimed steps—e.g., "when the tax information is sent by the user...the receiving end must receive a record of a tax form..."—demonstrates a misunderstanding of the data flow in present invention.

The present claimed invention recites (1) "filing the tax form with a government entity," and (2) verifying that filing, including receipt by the government entity of a request from the user for a record of the tax form, and submission of the record of the tax form to the user. In other words, after the tax form is filed with the government entity, the user requests, from the client computer to the government entity, a record of the tax form over the network. Then, the record of the tax form is sent to the user and the client computer. Moreover, the "record of the tax form," which "represents an indication that the tax form has been submitted," is clearly distinct from the tax form itself, which is electronically filed with the government entity.

Thus, the actual claimed invention is quite distinct from final rejection's characterization that "when the tax information is sent by the user...the receiving end [the government entity] must receive a record of a tax form...in response to a user input request for the record." Nowhere do the claims describe the government entity receiving a record of a tax form, which is an indication that the form has been submitted, in response to a user request for the record, as described in the final rejection. It is the user and the client computer that receive the record in response to the user request, as claimed.

Moreover, sending tax information, or the tax form, to the government entity is a wholly distinct step from requesting and receiving from the government entity a record of the tax form. There is nothing inherent in filing a tax form with a government entity that would require that the government "must receive a record of a tax form across a network in response to a user input request for the record," as described in the final Office Action. As disclosed in *Turbotax for the Web*, one may clearly file a tax form with a government entity without subsequently requesting a record of the tax form from the government entity as claimed in the present invention.

In response to Appellant's argument that the reference fails to disclose, "requesting from a government entity a record of a tax form across a network and receiving on a client computer the record of a tax form," the final rejection further argued:

> Whether or not this is true at this time is immaterial because this phrase is not found in the clams [sic]. To be clear, the Examiner is relying on a broad yet reasonable definition of "record" (as noted in the previous office action(s)) and not Applicant's definition of record."

Office Action, dated August 4, 2004, p. 5. Appellant respectfully disagrees with this assessment, because (1) it clearly fails to address all of the recited claim limitations, and (2) it clearly fails to recognize the data flow of the claimed invention as described above.

As to the claim limitations, the final rejection states, "Examiner is relying on a broad yet reasonable definition of 'record'...and not Applicant's definition of record." However, regardless of what definition of "record" Examiner implements, specific claim limitations that characterize the "record" cannot be ignored. Specifically, the claims recite a "record of the tax form" where "the record represents an indication that the tax form as been submitted." Nowhere does the cited reference disclose such a record, nor does the chosen definition of "record" affect this determination. A valid 35 U.S.C. § 102 rejection must teach each and every element of every claim, as required by MPEP § 2131. Thus, notwithstanding the selected definition of "record," nowhere does the reference teach this limitation—"the record represents an indication that the tax form as been submitted"—nor has any Office Action in the present application cited where the reference purportedly teaches this limitation.

As to the information flow, the final rejection asserts that the claims do not recite, "requesting from a government entity a record of a tax form across a network and receiving on a client computer the record of a tax form." Yet, as describe above, the claims clearly do recite this verification process: after the tax form is filed with the government entity, the user requests, from the client computer to the government entity, a record of the tax form over the network. Then, the record of the tax form is sent to the user and the client computer. *See*, e.g., Claim 19 (reciting "receiving from the user a request for the record of the tax form utilizing the network, wherein the request is transmitted across the network from the client computer to the government entity;...and sending the record of the tax form to the user across the network to the client computer upon the successful authentication of the identity of the user.).

For these reasons additional reasons, Appellants respectfully request that the § 102 rejection be reversed.

(b) The Reference Fails to Disclose Maintaining a User Profile on a Customer Database

The present claimed invention further recites, "maintaining an electronically stored profile for a user in a customer database, wherein the profile identifies a tax form the user is expected to file..." *Turbotax for the Web* fails to disclose this limitation.

The *Intuit Press Release, TurboTax for the Web* reference describes how, "relevant information from [the taxpayer's previous] tax year return can be transferred into their [current] return to save time and increase accuracy even more. In addition, Quicken 2000 users can import relevant tax data into TurboTax for the Web to reduce this year's data entry." However, there is no description in *Intuit Press Release, TurboTax for the Web* or "User's Guide for TurboTax and TurboTax Deluxe" of electronically storing a profile that identifies a tax form the user is expected to file as claimed. Nowhere does *Intuit Press Release, TurboTax for the Web* disclose "the identical invention...in as complete detail as is contained in the...claim" as required by MPEP § 2131. This argument has not been addressed in any Office Action. The Office Actions merely assert, "Applicant's remaining arguments have been considered but are found unpersuasive." *See, e.g.,* Office Action, dated August 4, 2004, p. 5.

For these additional reasons, the cited reference fails to disclose every element of claims 19-27, and Appellants respectfully request that the § 102 rejections be reversed.

(c) Dependent Claims 20 and 29: The Reference Fails to Disclose Receiving a Tax Payment Utilizing the Network

The present claimed invention recites, "receiving a tax payment of the user by the government entity utilizing the network." Nowhere does the cited reference teach or suggest this limitation, nor does the final rejection assert where this limitation is allegedly taught or even that the reference teaches this specific limitation. Although *Turbotax for the Web* generally describes filing a tax return where the user may receive a refund from a government entity, the reference fails to describe receiving a tax payment from the user utilizing the network. For example, the cited TurboTax software only describes a user physically mailing a tax payment to the IRS, not

utilizing a network. *See*, e.g., "User's Guide for TurboTax and TurboTax Deluxe," p. 40 ("If you owe federal taxes, you must also mail Form 1040-V to the IRS with your payment. This payment must be postmarked by the April 15..."). Moreover, the rejection under 35 U.S.C. § 102(b) for anticipation by *Turbotax for the Web* is a mere three sentences long, and fails to offer a complete or developed explanation of how the reference teaches each and every claimed element of claims 20 and 29. Office Action, dated August 4, 2004, p. 3.

For this additional reason, the cited reference fails to disclose every element of claim 20, and Appellants respectfully request that the § 102 rejections be reversed.

(2) *§ 102(b) Based on Public Use or Sale of "Turbotax for the Web"*

Claims 19-27 are rejected under 35 U.S.C. § 102(b) based on the public use or sale of *Turbotax for the Web*. For at least the reasons stated above, this reference fails to disclose each and every element of every claim. Accordingly, these § 102 rejections are unsupported by the art and should be reversed.

(3) *§ 102(e) Based on Anticipation by Donlavage*

Claims 19-27 are rejected under 35 U.S.C. § 102(e) as being anticipated by Donlavage et al. (U.S. 2001/0034655 A1) (hereinafter, *Donlavage*). *Donlavage* fails to disclose every element of every claim, and for at least this reason, Appellants assert that this rejection should be reversed.

As previously described, the present claimed invention recites, *inter alia*, (1) "maintaining an electronically stored profile for a user in a customer database, wherein the profile identifies a tax form the user is expected to file...", and (2) "electronically completing a tax form, wherein completing the tax form includes automatically filling out the tax form based on the profile and the additional tax-related data."

In contrast, *Donlavage* describes a method for providing tax payment data from a remote end user workstation to a tax collection system. *Abstract*. Specifically, *Donlavage* discloses providing the tax payment data by displaying available taxing authorities to the user and allowing the user to select one of the taxing authorities, inputting and transmitting the payment data to the tax collection system, processing the data at a server of the tax collection system, transmitting payment data to the tax collection system, and transmitting a message of acceptance or rejection

of the tax payment data. *See*, page 1, ¶ 3-6. The reference further indicates that the system "provides the capability for an end user to import a predefined ASCII file containing taxpayer state tax payment data." *Id.*

However, nowhere does the reference disclose (1) maintaining an electronically stored profile for a user where the profile identifies a tax form the user is expected to file, or (2) electronically completing a tax form based on both a user profile and additional tax-related data, as claimed. Although *Donlavage* describes importing an ASCII file containing the taxpayer's state payment data, this teaching does not disclose the claimed limitation of completing a tax form based on two sources, nor does it disclose the claimed limitation of prompting the user for the "additional tax-related data [that] is not included in the profile" but which is anticipated as being "required for completing the tax form the user is expected to file."

These arguments have not been addressed in any Office Action. Rather, the final rejection merely asserted, "Applicant's remaining arguments have been considered but are found unpersuasive." Office Action, dated August 4, 2004, p. 5.

For at least these reasons, the cited reference fails to disclose every element of claims 19-27, and Appellants respectfully request that the § 102 rejection be reversed.

C. *Rejection of Claims 28-36 Under 35 U.S.C. § 103*

Claims 28-36 have been rejected under 35 U.S.C. § 103(a) as being unpatentable over "Turbotax for the Web or Donlavage." Specifically, the final Office Action asserts that the patentability of claims 28-36 stands or falls with the patentability of claims 19-27. The cited references do not teach or suggest all the claim limitations as required by MPEP § 2143.

As demonstrated above, neither *TurboTax for the Web* nor *Donlavage* discloses all of the claim limitations. Further, the § 103 rejection is based on Turbotax for the Web or *Donlavage*, not the combination thereof. Moreover, the rejection has not cited any evidentiary suggestion or motivation to combine or modify either reference, nor does either reference or the record provide any suggestion or motivation to combine or modify either reference. Accordingly, Appellant respectfully requests that the § 103 rejection be reversed.

Moreover, claim 29 recites, "a code segment that receives a tax payment of the user by the government entity utilizing the network." As described above, nowhere do the cited references teach or suggest this limitation. For this additional reason, the cited references fail to

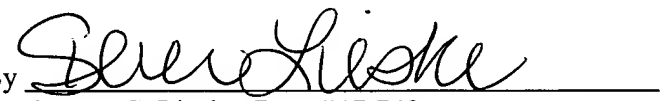
teach or suggest every element of claim 29, and Appellants respectfully request that the § 103 rejections be reversed.

(9) CONCLUSION

Pending claims 19-36 remain variously rejected under 35 U.S.C. §§ 102 and 103 as being unpatentable over the cited references. Appellants respectfully assert that these rejections have not established anticipation or a *prima facie* case of obviousness as demonstrated above and request that the Board of Patent Appeals and Interferences reverse the Examiner's decision.

Should any additional fees be necessary, the Commissioner is hereby authorized to charge or credit any such fees or overpayment to Deposit Account No. 50-1901 (Reference #60021-357601).

Respectfully submitted,

By 

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Attachment: Appendix (Claims Subject to Appeal)

Claims Subject to Appeal

1-18 (canceled)

19. (previously presented) A method for tax form submittal verification comprising:

maintaining an electronically stored profile for a user in a customer database, wherein the profile identifies a tax form the user is expected to file, and wherein the customer database is in communication with a taxpayer server via a network;

prompting the user, on a client computer, for additional tax-related data, wherein the additional tax-related data is not included in the profile, and wherein the additional tax-related data is required for completing the tax form the user is expected to file;

receiving on the taxpayer server the additional tax-related data from the user;

electronically completing a tax form, wherein completing the tax form includes automatically filling out the tax form based on the profile and the additional tax-related data;

filing the tax form with a government entity, wherein the tax form is electronically transmitted from the taxpayer server to the government entity across the network;

electronically storing a record of the tax form in a government database of the government entity, wherein the record represents an indication that the tax form has been submitted;

receiving from the user a request for the record of the tax form utilizing the network, wherein the request is transmitted across the network from the client computer to the government entity;

authenticating an identity of the user utilizing the network, wherein the identity is authenticated by requesting a password and a digital certificate from the user and validating the password and the digital certificates as belonging to the user; and

sending the record of the tax form to the user across the network to the client computer upon the successful authentication of the identity of the user.

20. (previously presented) The method of claim 19, further comprising receiving a tax payment of the user by the government entity utilizing the network.

21. (previously presented) The method of claim 20, further comprising storing a record of the tax payment in the database of the government entity, wherein the record represents an indication that the payment has been submitted.

22. (previously presented) The method of claim 21, further comprising receiving from the user a request for the record of the tax payment utilizing the network.

23. (previously presented) The method of claim 22, further comprising sending the record of the tax payment to the user utilizing the network upon the successful authentication of the identity of the user.

24. (previously presented) A method as recited in claim 19, wherein the sending a tax form of a user to a government entity utilizing a network includes the Internet.

25. (previously presented) A method as recited in claim 19, and further comprising the step of formatting the record for being printed by the user.

26. (previously presented) A method as recited in claim 19, and further comprising the step of sending a notification relating to the record to a mail server of the user utilizing the network.

27. (previously presented) A method as recited in claim 19, wherein the authenticating an identity of the user includes storing the digital certificate on a computer of the user.

28. (previously presented) A computer program embodied on a computer readable medium for tax form submittal verification comprising:

a code segment that maintains an electronically stored profile for a user in a customer database, wherein the profile identifies a tax form the user is expected to file, and wherein the customer database is in communication with a taxpayer server via a network;

a code segment that prompts the user, on a client computer, for additional tax-related data, wherein the additional tax-related data is not included in the profile, and wherein the

additional tax-related data is required for completing the tax form the user is expected to file;

a code segment that receives on the taxpayer server the additional tax-related data from the user;

a code segment that electronically completes a tax form, including automatically filling out the tax form based on the profile and the additional tax-related data;

a code segment that files the tax form with a government entity, wherein the tax form is electronically transmitted from the taxpayer server to the government entity across the network;

a code segment that electronically stores a record of the tax form in a government database of the government entity, wherein the record represents an indication that the tax form has been submitted;

a code segment that receives from the user a request for the record of the tax form utilizing the network, wherein the request is transmitted across the network from the client computer to the government entity;

a code segment that authenticates an identity of the user utilizing the network, wherein the identity is authenticated by requesting a password and a digital certificate from the user and validating the password and the digital certificate as belonging to the user; and

a code segment that sends the record of the tax form to the user across the network to the client computer upon the successful authentication of the identity of the user.

29. (previously presented) A computer program as recited in claim 28, and further comprising a code segment that receives a tax payment of the user by the government entity utilizing the network.

30. (previously presented) A computer program as recited in claim 29, and further comprising a code segment that stores a record of the tax payment in the database of the government entity, wherein the record represents an indication that the payment has been submitted.

31. (previously presented) A computer program as recited in claim 30, and further comprising a code segment that receives from the user a request for the record of the tax payment utilizing the network.

32. (previously presented) A computer program as recited in claim 31, and further comprising a code segment that sends the record of the tax payment to the user utilizing the network upon the successful authentication of the identity of the user.

33. (previously presented) A computer program as recited in claim 28, wherein the network includes the Internet.

34. (previously presented) A computer program as recited in claim 28, and further comprising a code segment that formats the record for being printed by the user.

35. (previously presented) A computer program as recited in claim 28, and further comprising a code segment that sends a notification relating to the record to a mail server of the user utilizing the network.

36. (previously presented) A computer program as recited in claim 28, wherein the digital certificate is stored on the client computer.

37-45 (canceled)

46. (withdrawn) A method for a tax service framework comprising the steps of:

(a) allowing a user access to a tax service server utilizing a network;

(b) providing services via the tax service server selected from a group consisting of displaying mail to the user from a government entity, searching for a document of the user, and requesting a statement of an account of the user;

(c) filing at least one tax form of the user with the government entity utilizing the network;

(d) sending the user a receipt reflecting the filed tax forms utilizing the network;

(e) storing a record of the filed tax forms in a database of the government entity, wherein the record of the tax forms represents an indication that the tax forms have been submitted;

(f) receiving from the user a request for the record of the tax forms utilizing the network;

(g) authenticating a first identity of the user utilizing the network, wherein the first identity is authenticated by requesting a password and a digital certificate from the user and validating the password and the digital certificate as belonging to the user; and

(h) sending the record of the tax forms to the user utilizing the network upon the successful authentication of the first identity of the user.

47. (withdrawn) A method as recited in claim 46, wherein the step of filing includes:

(a) permitting access to the tax service server for the government entity in response to receiving a request from the user, wherein access to the tax service server for the government entity allows the user to comply with tax-related obligations of the government entity;

(b) determining a second identity of the user based on the request, wherein the second identity includes a name and a tax identification number of the user;

(c) displaying the tax forms with fields utilizing the network, wherein at least a portion of the fields are automatically filled based on the second identity of the user;

(d) receiving data from the user for filling the fields not filled automatically utilizing the network; and

(e) sending the tax forms to the government entity utilizing the network.

48. (withdrawn) A method as recited in claim 47, wherein the step of sending the tax forms to the government entity includes attaching an encoded digital certificate, the encoded digital certificate for verifying the second identity of the user of the tax service server.

49. (withdrawn) A method as recited in claim 48, further comprising the step of receiving confirmation of receipt of the tax forms sent to the government entity, wherein the confirmation is received after the encoded digital certificate is decoded to verify the second identity of the user and authorize the user as a valid user.

50. (withdrawn) A method as recited in claim 46, further comprising the step of sending a request to a third party financial entity to transfer funds utilizing a network.

51. (withdrawn) A method as recited in claim 50, further comprising the step of prompting the user to enter a quantity of tax amount to be paid, wherein the transferred funds equal the entered quantity.

52. (withdrawn) A method as recited in claim 46, wherein the services are provided via a single graphic user interface.

53. (withdrawn) A method as recited in claim 46, wherein the user is allowed access to the tax service server only after authentication of the digital certificate.

54. (withdrawn) A method as recited in claim 46, wherein the digital certificate is stored on a computer of the user.

55. (withdrawn) A method as recited in claim 46, further comprising the step of receiving a tax payment of the user by the government entity utilizing the network.

56. (withdrawn) A method as recited in claim 55, further comprising the step of storing a record of the tax payment in the database of the government entity, wherein the record of the tax payment represents an indication that the payment has been submitted.

57. (withdrawn) A method as recited in claim 56, further comprising the step of receiving from the user a request for the record of the tax payment utilizing the network.

58. (withdrawn) A method as recited in claim 57, further comprising the step of sending the record of the tax payment to the user utilizing the network upon successful authentication of the first identity of the user.

59. (withdrawn) A method as recited in claim 46, further comprising the step of allowing the user to print the receipt.

60. (withdrawn) A method as recited in claim 46, further comprising the step of formatting the record of the tax forms for being printed by the user.

61. (withdrawn) A computer program embodied on a computer readable medium for a tax service framework comprising:

(a) a code segment that allows a user access to a tax service server utilizing a network;

(b) a code segment that provides services via the tax service server selected from the group consisting of displaying mail to the user from a government entity, searching for a document of the user, and requesting a statement of an account of the user;

(c) a code segment that files at least one tax form of the user with the government entity utilizing the network;

(d) a code segment that sends the user a receipt reflecting the filed tax forms utilizing the network;

(e) a code segment that stores a record of the filed tax form in a database of the government entity, wherein the record of the tax forms represents an indication that the tax forms have been submitted;

(f) a code segment that receives from the user a request for the record of the tax forms utilizing the network;

(g) a code segment that authenticates a first identity of the user utilizing the network, wherein the first identity is authenticated by requesting a password and a digital certificate from the user and validating the password and the digital certificate as belonging to the user; and

(h) a code segment that sends the record of the tax forms to the user utilizing the network upon the successful authentication of the first identity of the user.

62. (withdrawn) A computer program as recited in claim 61, wherein the code segment that files at least one tax form includes:

(a) a code segment that permits access to a tax service server for the government entity in response to receiving a request from a user, wherein access to the tax service server for the government entity allows the user to comply with tax-related obligations of the government entity;

(b) a code segment that determines a second identity of the user based on the request, wherein the second identity includes a name and a tax identification number of the user;

(c) a code segment that displays the tax forms with fields utilizing the network, wherein at least a portion of the fields are filled based on the second identity of the user;

(d) a code segment that receives data from the user for filling the fields not filled automatically utilizing the network; and

(e) a code segment that sends the tax forms to the government entity utilizing the network.

63. (withdrawn) A computer program as recited in claim 62, wherein the code segment that sends the tax forms to the government entity includes a code segment that attaches an encoded digital certificate, the encoded digital certificate for verifying the second identity of the user of the tax service server.

64. (withdrawn) A computer program as recited in claim 63, further comprising a code segment that receives confirmation of receipt of the tax forms sent to the government entity, wherein the confirmation is received after the encoded digital certificate is decoded to verify the second identity of the user and authorize the user as a valid user.

65. (withdrawn) A computer program as recited in claim 64, further comprising a code segment that sends a request to a third party financial entity to transfer funds utilizing a network.

66. (withdrawn) A computer program as recited in claim 65, further comprising a code segment that prompts the user to enter a quantity of tax amount to be paid, wherein the transferred funds equal the entered quantity.

67. (withdrawn) A computer program as recited in claim 61, wherein the services are provided via a single graphic user interface.

68. (withdrawn) A computer program as recited in claim 61, wherein the user is allowed access to the tax service server only after authentication of the digital certificate.

69. (withdrawn) A computer program as recited in claim 61, wherein the digital certificate is stored on a computer of the user.

70. (withdrawn) A computer program as recited in claim 61, further comprising a code segment that receives a tax payment of the user by the government entity utilizing the network.

71. (withdrawn) A computer program as recited in claim 70, further comprising a code segment that stores a record of the tax payment in the database of the government entity, wherein the record of the tax payment represents an indication that the payment has been submitted.

72. (withdrawn) A computer program as recited in claim 71, further comprising a code segment that receives from the user a request for the record of the tax payment utilizing the network.

73. (withdrawn) A computer program as recited in claim 72, further comprising a code segment that sends the record of the tax payment to the user utilizing the network upon successful authentication of the first identity of the user.

74. (withdrawn) A computer program as recited in claim 61, further comprising a code segment that allows the user to print the receipt.

75. (withdrawn) A computer program as recited in claim 61, further comprising a code segment that formats the record of the tax forms for being printed by the user.